

VMR-VRO GUIDELINE -  
VENDOR NAME/TIN NUMBER  
/TIN TYPE CHANGE

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Checklist Reference – Vendor Name/TIN Number/TIN Type Change Checklist

Definition of a TIN number is a taxpayer identification number.

Definition of a TIN type – it identifies the taxpayer identification number as either a Social Security Number (S) or a Federal Identification Number (F).

Changes to TIN numbers and types usually result in the creation of a new vendor and the inactivation of the existing vendor.

Do not change the Federal Identification Number, Social Security Number (TIN), TIN type or name on an existing vendor. Any changes to the TIN number or type will affect all vouchers tied to that vendor. Changes to the TIN number and type will make previous vouchers unavailable for correction which may result in incorrect 1099 reporting.

TIN numbers or type or name changes will usually result in the creation of a new vendor and the inactivation of the existing vendor.

Do not change the name on an existing vendor. Doing that will change the name on every voucher created for that vendor number and the audit trail will be compromised by making that change.

All vendor name changes need to be referred to the Vendor Registry Office (VRO). If you have received paperwork from a vendor indicating a name change please, fax that information to VRO at 701-328-0108. See the Vendor Name/TIN Change Checklist for instructions as to what should be forwarded to VRO.

Why must name/TIN changes be forwarded to VRO?

VRO has access to payments made by all state agencies and institutions of higher education.

Why is access to all payments an issue?

If an existing vendor is inactivated it will stop ALL payments being made to that particular vendor. Prior to inactivating a vendor VRO double checks to see if there are any outstanding vouchers.

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What makes name/TIN changes complicated? Numerous things can complicate name/TIN changes. The following are a few complications:

- Is the change a corporate name change or a subsidiary name change?
- Are there any unpaid vouchers?
- Are there any interfaces attached to the existing vendor?
- Is a new application required?
- If the vendor is a sole proprietor or partnership, what date the new owners' official take over the business? The 1099 information must be split between the two owners.
- Notification of all users of the name change.

As outlined below VRO will:

- Contact the vendor to establish the effective date of the new Name or TIN number/type.
- Check for unpaid vouchers attached to the existing vendor.
- Check for any interface locations attached to the vendor and then contact the appropriate state agency or institution will be contacted regarding the change.
- Will contact the vendor for new paperwork.
- Contact the vendor for information concerning the official date of the change. This may affect 1099 reporting depending on how the vendor was organized and if the has changed.
- Include the change on the consolidation report for all users.

What is not acceptable documentation for a name/TIN change?

- Notification from a state or higher ed employee, state employee, or
- Notification by the vendor over the phone or by email.

What is considered acceptable documentation?

- A written notification from the vendor (letter or postcard) that may have been included in a statement or invoice.
  - A letter from the vendor indicating the old name and the new name
  - A postcard from the vendor indicating the old name and the new name
- A Notification of Change form, SFN 53654 which is on the State Procurement Office/Vendor Registry web site.
- A new Form W-9 or substitute W-9 form is needed to file under the new name.

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Will reportable monies on the old vendor number report on a 1099?

That depends on total amount of the reportable payments. Any reportable payments under \$600 will not report on the old vendor. The reportable payments would need to be moved to the new vendor number.

Who handles the moving of a vendor's reportable funds? VRO will handle all of the state agencies. Each institution of higher education will need to determine what monies would need to be moved.

Exceptions:

- TIN changes on a non-reportable corporation – TIN changes on a non-reportable corporation can be done on the existing vendor record. The change must come from valid sources (i.e. new application, W-9, invoice, etc.)
- TIN Change - the reportable vendor has not been paid in the current calendar year – TIN changes on a reportable vendor can be done on the existing vendor record if the vendor has not existing vouchers in the current calendar year for the state or higher education.
- Name Change -In situations where an individual changes her last name because of marriage or divorce, it is permissible to change the last name on an existing vendor. If both names match the IRS e-Service program then the change can be made.

The IRS e-Service program allows users to verify TIN numbers on individuals and businesses. If no one in your organization has access to this service contact VRO, we can check for you.

*Feel free to contact the Vendor Registry Office at [spovendor@nd.gov](mailto:spovendor@nd.gov) for help or guidance in entering or updating vendor information. The Vendor Registry Office will research the information, take the appropriate action and respond to your inquiry in a timely manner.*